RECORDATION NO. 25636 FILED

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June 15, 2005

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

JUN 1 5 '05

11-28 AM

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A. LESTER

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Re: RBSAF/Tate & Lyle Ingredients Trust 2005A LLT

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Equipment Lease Agreement, dated as of June 15, 2005, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:

RBSAF/Tate & Lyle Ingredients Trust 2005A

LLT

c/o U.S. Bank, National Association, not in its individual capacity but solely as Owner Trustee

225 Asylum Street

Hartford, Connecticut 06103

Lessee:

Tate & Lyle Ingredients Americas, Inc.

2200 East Eldorado Street

Decatur, Illinois 62521

Mr. Vernon A. Williams June 15, 2005 Page 2

A description of the railroad equipment covered by the enclosed document is:

50 pressure differential railroad hopper railcars: SSPX 2200 - SSPX 2249.

A short summary of the document to appear in the index is:

Memorandum of Equipment Lease Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/anm Enclosures

JUN 15 '05

11-28 AM

MEMORANDUM OF LEASE SUPPLEMENT NO. 1 (RBSAF/TATE & LYLE INGREDIENTS TRUST 2005 SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE SUPPLEMENT NO. 1, made and entered into as of June 15, 2005 by and between RBSAF/Tate & Lyle Ingredients Trust 2005A LLT, acting through U.S. Bank Trust National Association, a national banking association, not in its individual capacity, but solely as Owner Trustee (the "Lessor") and Tate & Lyle Ingredients Americas, Inc. (the "Lessee").

WITNESSETH:

- 1. The undersigned have entered into that certain Equipment Lease Agreement (RBSAF/Tate & Lyle Ingredients Trust 2005A LLT), dated as of June 5, 2005 (the "Lease Agreement"), whereby the Lessor has agreed to lease to Lessee and Lessee has agreed to lease from Lessor certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto, effective as of the date first set forth hereinabove and subject to the term defined in the Lease Agreement.
- 2. A memorandum of the Lease Agreement is being recorded with the Surface Transportation Board concurrently herewith pursuant to Section 11301 of Title 49 of the United States Code.
- 3. The undersigned have entered into that certain Lease Supplement No. 1 (RBSAF/Tate & Lyle Ingredients Trust 2005A LLT), dated June ___, 2005, whereby the terms and provisions of the Lease Agreement are made applicable to certain railroad equipment bearing reporting marks as listed on Exhibit A attached hereto.

[SIGNATURES TO FOLLOW]

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

Name: Title:

RBSAF/TATE & LYLE INGREDIENTS TRUST 2005A LLT, acting through U.S. BANK TRUST NATIONAL ASSOCIATION, not in its individual capacity but solely as Owner Trustee

Ву	Name: Title:	Arthur L. Blakeslee Vice President
T.A	ATE & L	YLE INGREDIENTS AMERICAS, INC.
Ву	<i>r</i> :	

IN WITNESS WHEREOF, the parties hereto have each caused this memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

RBSAF/TATE & LYLE INGREDIENTS TRUST 2005A LLT, acting through U.S. BANK TRUST NATIONAL ASSOCIATION, not in its individual capacity but solely as Owner Trustee

Ву:		 _	
Nar	ne:		
Titl	e:		

TATE & LYLE INGREDIENTS AMERICAS, INC.

Name: Paul E. Woolard Title: Treasurer

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STATE OF ILLINOIS)	
)	88
COUNTY OF MACON)	

On this 14th day of June, 2005, before me personally appeared, Paul E. Woolard, to me personally known, being by me duly sworn, says that he is the Treasurer of Tate & Lyle Ingredients Americas, Inc. (the "Corporation") and that the said instrument attached hereto was signed on behalf of the Corporation under the authority of the board of directors on June 14, 2005 and he acknowledged that the execution of the said instrument was the act and deed of the Corporation.

Notary Public in and for the State of Illinois

Que A. Friesner

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STATE OF Connecticut	
COUNTY OF Hartford)	
to me personally known, being by me duly sworn Bank Trust National Association and that the said	instrument attached hereto was signed on behalf of ard of directors on 1205, 2005 and he
Notary Public in and for the State of Connecticut	Sus. P. McNally
	SUSAN P. MCNALLY NOTARY PUBLIC MY COMMISSION EXPIRES MARCH 31,2010

SCHEDULE A

Description of Items of Equipment

50 - 5660 cubic foot Pressure Differential Railroad Hopper Cars - Trinity Tank Car, Inc.

SSPX 2200	SSPX 2239
SSPX 2201	SSPX 2240
SSPX 2202	SSPX 2241
SSPX 2203	SSPX 2242
SSPX 2204	SSPX 2243
SSPX 2205	SSPX 2244
SSPX 2206	SSPX 2245
SSPX 2207	SSPX 2246
SSPX 2208	SSPX 2247
SSPX 2209	SSPX 2248
SSPX 2210	SSPX 2249
SSPX 2211 SSPX 2212	
SSPX 2212	
SSPX 2213	
SSPX 2214	
SSPX 2215	
SSPX 2216	
SSPX 2217	
SSPX 2218	
SSPX 2219	
SSPX 2220	
SSPX 2221	
SSPX 2222	
SSPX 2223	
SSPX 2224	
SSPX 2225 SSPX 2226	
SSPX 2226	
SSPX 2227	
SSPX 2228	
SSPX 2229	
SSPX 2230	
SSPX 2231	
SSPX 2232	
SSPX 2233	
SSPX 2234	
SSPX 2235	
SSPX 2236	
SSPX 2237	
CCD3/ 2220	

SSPX 2238

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: June 15, 2005

Robert W. Alvord